

**Town of Groton
Board of Assessment Appeals
October 1, 2012 Grand List
March 11, 2013 Session Minutes**

The Board of Assessment Appeals met on Monday, March 11, 2013 at the Groton Town Hall. Members in attendance were Chairman Charles Stevens, Paul Duarte and James Mitchell. The meeting was called to order at 12:00 p.m. by the chairman. The board will sit for appeals on the October 1, 2012 Grand List and the October 1, 2011 Supplemental Motor Vehicle Grand List.

Property Owner: Bruce Avery

Property Location: 835 Flanders Road; PIN 260906376753

Board Decision March 13, 2013: Mr. Avery noted that the land is located in an industrial zone and that the dwelling and outbuildings are in poor condition. Mitchell made a motion to apply a -10% influence factor to the land to account for narrow width and wetlands, seconded by Duarte, motion passed with a unanimous vote. John Parfitt was not present at the hearing and abstained from voting.

R2012 Acct#300558 Orig. Assmt: \$64,820 Adj. Assmt: \$58,870

Mailed date: March 14, 2013

Property Owner: Bruce Avery

Property Location: 273 Elm Street; PIN 260816749086

Board Decision March 13, 2013: Stevens made a motion to leave the +5% factor for the view, however adds a -5% factor due to the narrow configuration & topography of the lot and close proximity of the dwelling to the property line/boundary. The motion was seconded by Mitchell and passed with a unanimous vote. Parfitt did not attend the hearing and abstained from voting.

R2012 Acct# 300556 Orig. Assmt: \$211,820 Adj. Assmt: \$205,240

Mailed date: March 14, 2013

Property Owner: Bruce Avery

Property Location: 63 Marsh Road; PIN 260708797412

Board Decision March 13, 2013: Mr. Avery noted values of other properties surrounding his property. Mr. Avery feels the land value is high. He also noted that the rear waterfront dwelling was a shell and incomplete. Mitchell made a motion to change the percent of completion of the rear waterfront dwelling to 50%, Stevens seconded the motion, the motion passed with a unanimous vote. Parfitt did not attend the hearing and abstained from voting.

R2012 Acct# 300559 Orig. Assmt: \$442,050 Adj. Assmt: \$411,740

Mailed date: March 14, 2013

Property Owner: Catherine Leary; Agent Frank Eppinger, also attending Robert Silverstein

Property Location: 20 Morgan Point Road; PIN 260712877256

Board Decision March 13, 2013: Mr. Silverstein provided testimony from the appraisal which he completed for the property and noted two recent sales which have occurred in the area. The appellant also noted that the dwelling is an older dwelling with a non-conforming location. Stevens made a motion to increase the land influence factor from -5% to -10% given the odd shape of the lot, narrow amount of actual owned water frontage and the placement of the house extremely close to the neighbor. The motion was seconded by Mitchell. The motion passed with a 3 to 1 vote, with Parfitt opposed.

R2012 Acct#306398 Orig. Assmt: \$1,181,740 Adj. Assmt: \$1,130,010

Mailed date: March 14, 2013

Property Owner: D'Angelo Realty; Agent Marilyn Lusher

Property Location: 529 Gold Star Highway; 169909262529

Board Decision March 28, 2013: Ms. Lusher went over the history of the land with the board regarding the past denial for approval to build a Wal-mart. Ms. Lusher noted that the property has been listed for sale for over 3 years, with no offers. Based on a review of evidence submitted, limited frontage, topographical issues and values of surrounding properties, Stevens made a motion to reduce the assessment to \$525,000. The motion was seconded by Mitchell and passed with a unanimous vote.

R2012 Acct#302713 Orig. Assmt: \$1,172,500 Adj. Assmt: \$525,000

Mailed date: April 1, 2013

Property Owner: Stanley Wells; Agent Sean Kelly

Property Location: 166 Pearl Street; PIN 260708875919

Board Decision March 11, 2013: The board concluded the evidence presented comparing the appellants' value to a single home sale that occurred after the date of the revaluation is unpersuasive in arguing that the appellant's property is overvalued. Both the appellant's home and the sale referenced in the appeal are highly similar and valued in the same price range and will continue regardless of change in value trends until the next revaluation. Stevens made the motion for no change, was seconded by Duarte, the motion passed with a unanimous vote.

R2012 Acct#311827 Orig. Assmt: \$1,743,070

Mailed date: March 14, 2013

Property Owner: Leon Umrysz

Property Location: 50 (& 49) North Road; 169807684173

Board Decision March 11, 2013: Mitchell made a motion to reduce the grade of the dwelling from a B- to a C+, and CDU and condition to average based on review of the condition of the dwelling. The motion was seconded by Duarte and passed with a unanimous vote.

R2012 Acct#311377 Orig. Assmt: \$233,100 Adj. Assmt: \$184,730

Mailed date: March 14, 2013

Property Owner: Avery Heights Limited Partnership
 Personal Property: dba Avery Heights Limited Partnership
 Board Decision March 28, 2013: Appellant states that the appliances were included as taxable personal property. Stevens made a motion to reduce the assessment based on review of the testimony and evidence provided. The motion was seconded by Duarte and passed with a unanimous vote.

P2012 Acct#202920 Orig. Assmt: \$40,050 Adj. Assmt: \$5,130

Mailed Date: April 1, 2013

Property Owner: Pfizer
 Personal Property: dba Pfizer
 Board Decision March 28, 2013: Appellant provided revised numbers to the board. The appellant is apparently unable to come up with a consistent number between their personal property declaration, estimate of value on their appeal form, and the value that they alleged during their appeal hearing all of which vary by millions of dollars. Stevens made a motion based upon the final evidence submitted and an indication that Pfizer may possibly be making a reasonable effort to provide the town with honest and consistent numbers. The motion is to accept a final net assessment of \$138,340,008. The motion was seconded by Mitchell and passed with a unanimous vote.

P2012 Acct#226360 Orig. Assmt: \$167,707,920 Adj. Assmt: \$138,340,008

Mailed Date: April 1, 2013

Property Owner: J&J Contractors Inc.
 Personal Property: dba J&J Contractors
 Board Decision March 11, 2013: Despite the letter from the department of the navy dated 11/2009 it has been the towns' policy for many years to tax business personal property for contractors performing services for the Department of the Navy. Since the appellant has provided contradictory testimony and written information regarding when the work stopped, the information provided by the town that there was taxable property on site as of October 1, 2012 stands. The motion is made by Stevens for no change, seconded by Duarte, all members voted in agreement.

P2012 Acct#298473 Orig. Assmt: \$184,480

Mailed Date: March 13, 2013

Property Owner: Kohls Department Store #470; Agent: Atty. Gregory Servodidio
 Personal Property: dba Kohls
 Board Decision March 11, 2013: The board notes that the Town used the standardized form and depreciation tables as recommended by the CAAO. Mr. Servodidio feels that the Town can change the depreciation schedules on the declaration for Kohls. The board is not persuaded, having reviewed the documentation provided by American Appraisal Company at the last hearing and referenced by the appellant for this hearing, to deviate from the Town's depreciation method or invalidate the Town's method. Duarte made a motion for no change, was seconded by Mitchell, the motion passed with a unanimous vote.

P2012 Acct#270044 Orig. Assmt: \$1,052,850

Mailed Date: March 13, 2013

Property Owner: William & Gail Scanlon
 Property Location: 35 Ensign Drive; PIN 260918410574

Board Decision March 11, 2013: Mr. Scanlon provided a recent appraisal which he had completed for re-finance, which was completed to show that the value of the dwelling is higher than the outstanding principle, and was not calculated as of October 1, 2011 - the date of the last revaluation. Stevens made a motion for no change, was seconded by Mitchell, the motion passed with a unanimous vote.

R2012 Acct# 309781

Orig. Assmt: \$271,390

Mailed date: March 13, 2013

Property Owner: John Strong Jr. et al

Property Location: 54 Morgan Point Road; PIN 260712867977

Board Decision March 11, 2013: The board reviewed the information and photographs provided as well as the testimony of the appellant. The board acknowledges that the property is located in a desirable and unique location, but also notes the small lot size and easements which encumber the north end of the lot. Stevens made a motion to reduce the grade to C, and condition and CDU to good; and to also reduce the land influence factor from 20% to 10%. The motion was seconded by Mitchell and passed with a unanimous vote.

R2012 Acct#310806

Orig. Assmt: \$1,123,640

Adj. Assmt: \$1,015,000

Mailed date: March 13, 2013

Property Owner: Diane & Robert Barber

Property Location: 172 Crosswinds Drive; PIN 260815647768

Board Decision March 11, 2013: The board reviewed the values and grade of nearby properties. Stevens made a motion to reduce the grade from A- to B+ and to apply an overall cost and design factor of +5% due to the overall attractiveness and curb appeal, the motion was seconded by Mitchell, and passed with a unanimous vote.

R2012 Acct#300692

Orig. Assmt: \$461,020

Adj. Assmt: \$398,510

Mailed date: March 13, 2013

Property Owner: Vito Lamperelli

Property Location: 30 Rogers Road

Board Decision March 11, 2013: Based on review and description of the property by the owner Stevens made a motion to reduce the grade from a B+ to B and condition and CDU to average. The motion was seconded by Mitchell and passed with a unanimous vote.

R2012 Acct#306276

Orig. Assmt: \$352,380

Adj. Assmt: \$306,795

Mailed date: March 13, 2013

A motion for adjournment was made by the chair at 5:25 p.m.; seconded by Duarte; the motion passed with a unanimous vote.

These minutes were approved as written on March 28, 2013. The motion was made by Stevens, was seconded by Mitchell, motion passed with a unanimous vote.

Respectfully submitted,

Fauna Eller

Asst. Assessor

Clerk to board